



# IAS 1 – PRESENTATION OF FINANCIAL STATEMENTS

[www.IFRSbox.com](http://www.IFRSbox.com)

IAS 1 – Presentation of Financial Statements



*Purpose &  
Complete set of  
FS*

*General  
features*

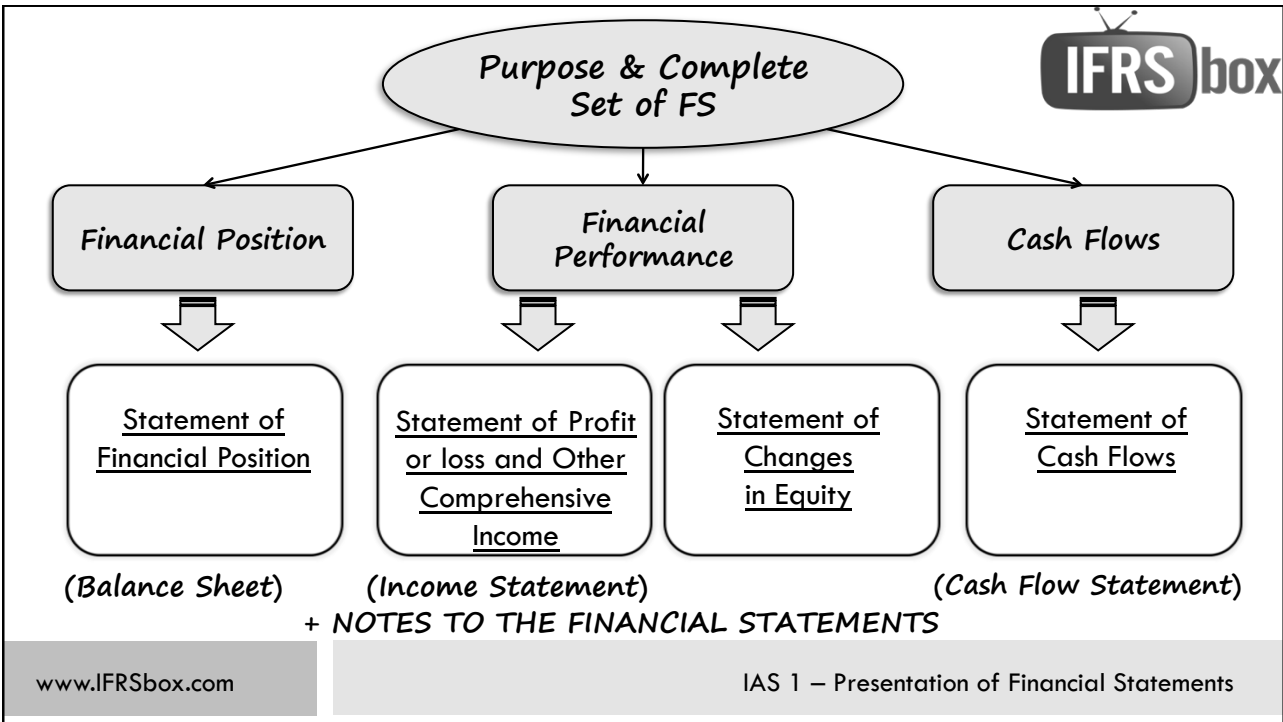
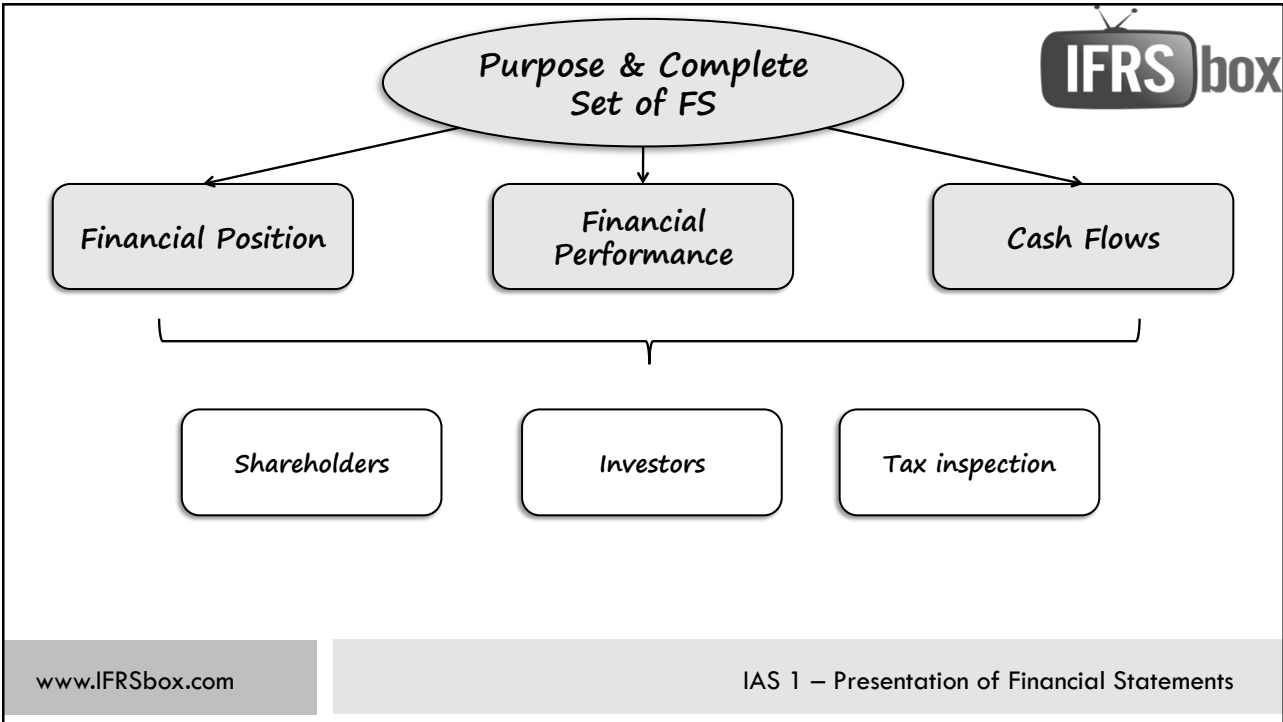
**IAS 1**

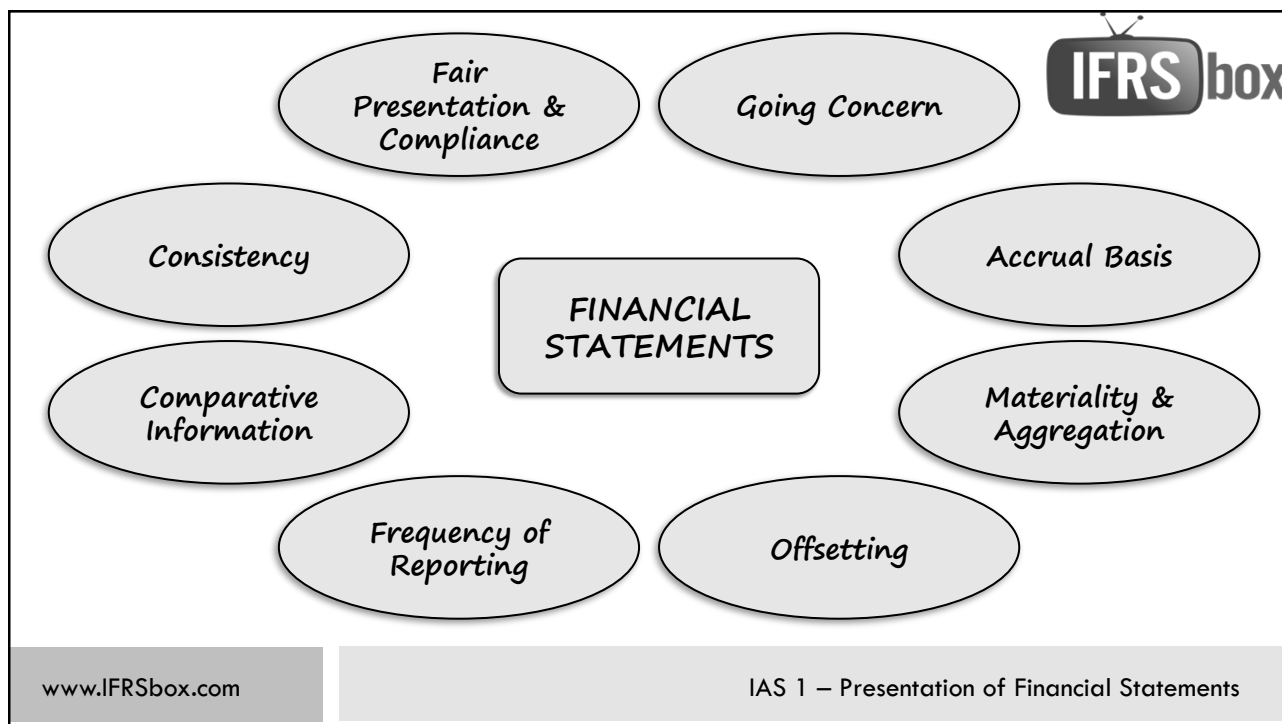
*Structure &  
Content of FS*

*Examples*

[www.IFRSbox.com](http://www.IFRSbox.com)

IAS 1 – Presentation of Financial Statements





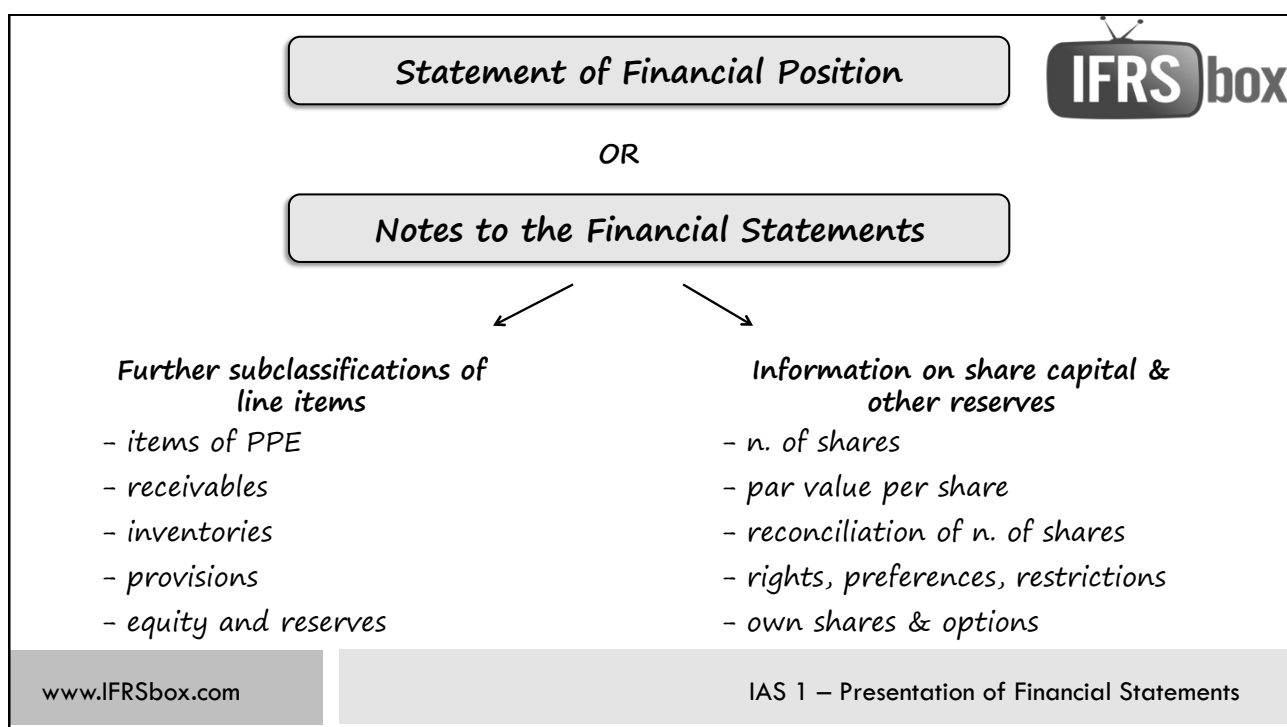
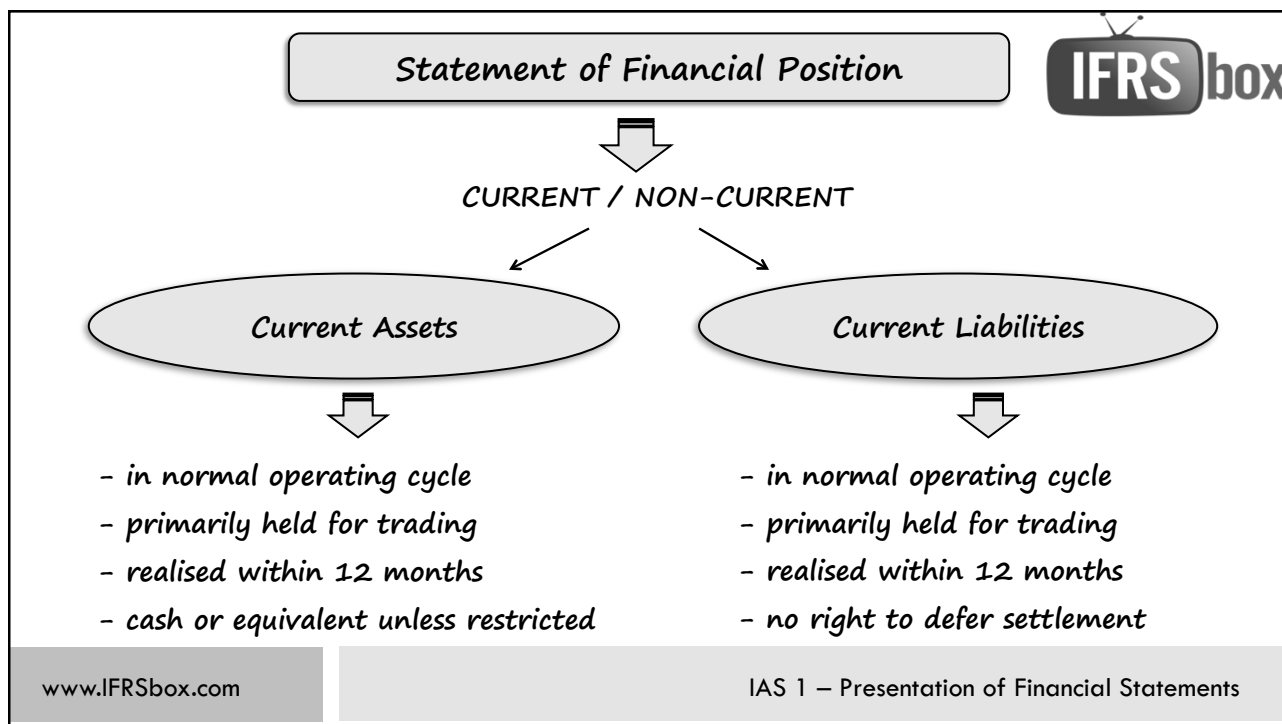
**Identification:**

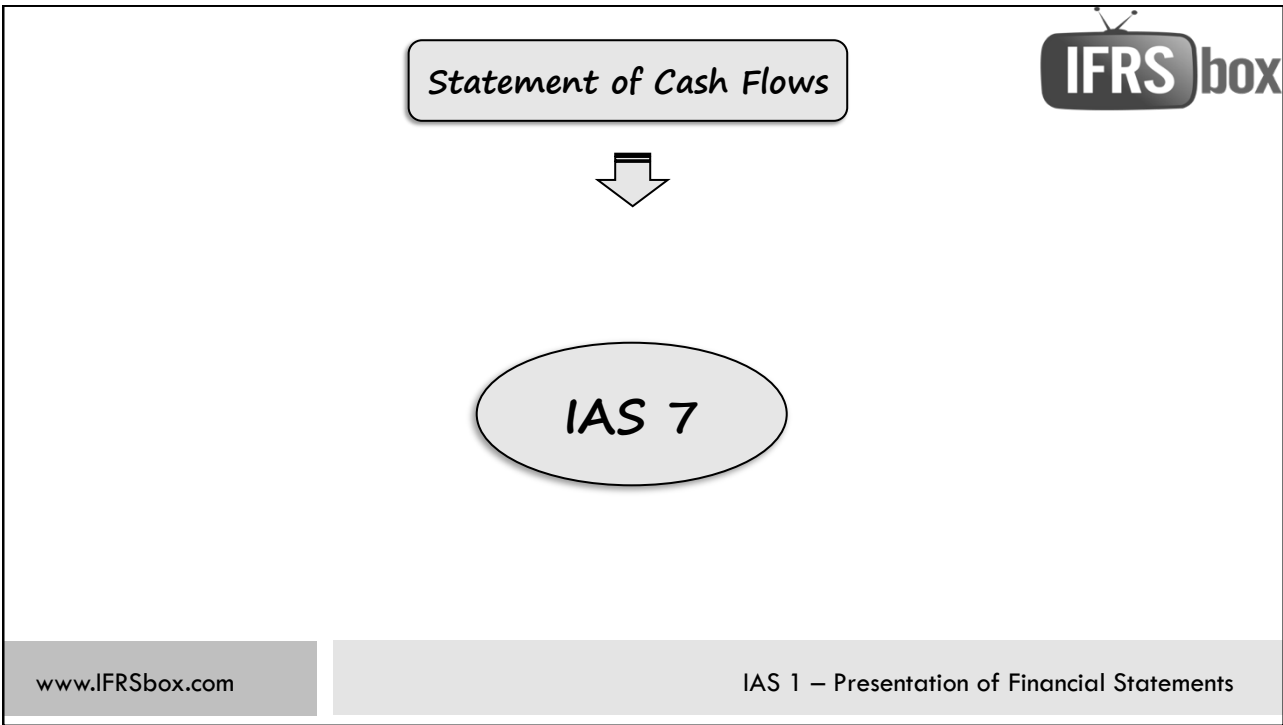
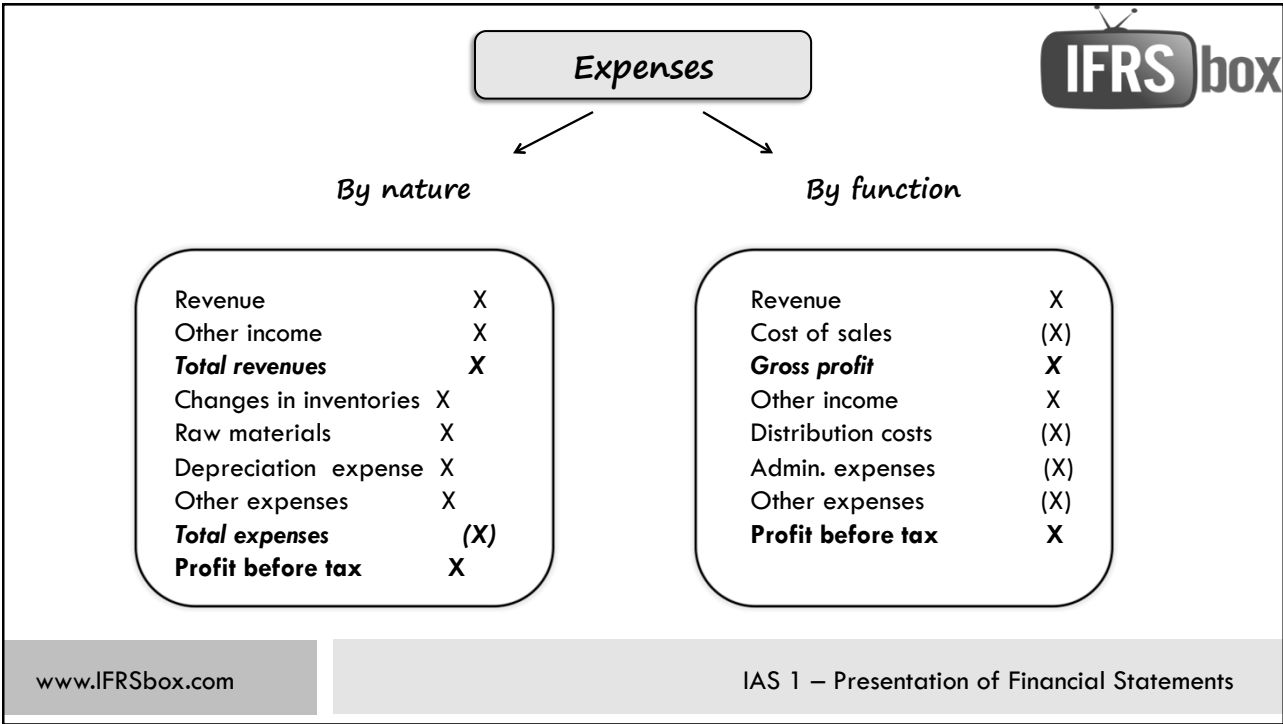
**JBC Group -  
Statement of Profit or Loss and Other Comprehensive Income  
for the year ended 31 Dec 20X4  
(in thousands EUR)**


	<u>20X4</u>	<u>20X3</u>
Sales	X	X
Cost of Sales	X	X
.....		
.....		

www.IFRSbox.com


IAS 1 – Presentation of Financial Statements







**Notes**

- *General information*
- *Accounting policies & judgments*
- *Sources of estimation uncertainty*
- *Capital*
- *Puttable financial instruments classified as equity*
- *Dividends*

[www.IFRSbox.com](http://www.IFRSbox.com)

IAS 1 – Presentation of Financial Statements



# *IFRSbox@IFRSbox.com*

[www.IFRSbox.com](http://www.IFRSbox.com)

IAS 1 – Presentation of Financial Statements